

Personal Property Tax Reimbursement Fund would be created which would then reimburse them for the funds lost. At that time it was \$70 million. The first year or two that worked all right. The court then said can't do it that way. There is no relationship between the amount of personal property on the farms, there is no way to prove the amount of personal property in Butler County in 1976 is the same as it is in '77-78, et cetera, et cetera. Therefore, they said, you must devise a new formula. I tried to devise a new formula, unfortunately I was overridden, and this body then passed LB 816 which simply became another state aid to local subdivisions bill which distributed the money on a per capita basis. Many local subdivisions lost money as a result of that. There is nothing that can be done about it. We learned our lesson. I thought I learned my lesson that no matter how well you plan things there are some things you cannot plan for. And so, therefore, under this particular instance Senator Lynch says the counties are creatures of the Legislature. That's right, he's entirely correct. Therefore you live and die, not by just the Legislature, you live by the courts also. I introduced a bill which would have repealed all personal property tax. That bill did not make it to the floor of the Legislature. I did not hear any of the proponents of this amendment lamenting about the fact that there are 15 percent of the personal property taxpayers out there in Nebraska who are still being tapped for this unfair tax as opposed to the 85 percent of us who have been forgiven that tax. Do those other 15 percent need to go before the court and follow the same proposal as the railroad and Enron, or is it because they are small taxpayers and cannot afford to go to court that they are going to be continue...they are going to continue to pay this unfair tax? We talk about equity. If you're going to talk about equity, Senator Byars, you ought to be just as concerned about the 15 percent of the business property out there, the desk, the furniture, the typewriters, that sort of thing that are still being taxed. But because it amounts to a few hundred bucks here and there, no one can go to court. Therefore, we are...if someone is large enough to kick us in the back and insist upon equity, then we give equity by court direction. And then we hold the local subdivision harmless by our action. But the individual taxpayer out there who only has a few hundred bucks on the line, just put him through the ringer head first and crank the...crank it down on him and we get it out of him to the last dollar. There are still several million dollars that are being collected in personal taxes. This body isn't concerned about that. I oppose